

Head 211 - Department of Government Printing

1. Financial Statements

1.1 Qualified Opinion

Head 211 - The audit of the financial statements of the Department of Government Printing for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No.19 of 2018. The summary report containing my comments and observations on the financial statements of the Department was issued to the Accounting Officer on 30 May 2024 in terms of Section 11(1) of the National Audit Act, No.19 of 2018. The Annual Detailed Management Audit Report relevant to the Department was issued to the Accounting Officer on 23 July 2024 in terms of Section 11(2) of the National Audit Act, No.19 of 2018. This report will be tabled in Parliament in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka to be read in conjunction with Section 10 of the National Audit Act, No.19 of 2018.

In my opinion, except for the effects of the matters described in paragraph 1.6 of this report, the financial statements give a true and fair view of the financial position of the Department of Government Printing as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibility for the financial statements is further described in the Auditor's Responsibilities Section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and provisions in Section 38 of the National Audit Act, No.19 of 2018 and for the determination of the internal control that is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16(1) of the National Audit Act, No.19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities to enable the preparation of annual and periodic financial statements.

In terms of Sub-section 38(1)(c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the Department and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's summary report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on Other Legal Requirements

I express the following matters in terms of Section 6 (1) (d) of the National Audit Act, No. 19 of 2018.

- (a) The financial statements are consistent with the preceding year,
- (b) The following recommendations made by me on the financial statements of the preceding year had not been implemented.

Reference to the Audit Observation Paragraph	Recommendation
CAM/D/GP/ML/2022, 1.2.1 (d)(i)	As per paragraph 06 of Public Administration Circular No. 19/89 dated 23 March 1989, 3.2(a)

vouchers should be prepared and certified for receiving overtime allowances.

CAM/D/GP/ML/2022,
3.3 (a) According to Cabinet Paper No. 97/5232/17/035 dated 16 December 1997, the commercial printing allowance is paid to the staff officers of the department from January 1998, wherein the value of one month's commercial printing order is fixed at the base amount of Rs.40 million and commercial printing allowance will be paid. Base value more than 23 years old should be revised with market conditions. 3.2(a)

CAM/D/GP/ML/2022,
3.3 (b) The three conditions mentioned in the Cabinet decision that the commercial printing allowance should be paid are to introduce a cost accounting system, to improve the production efficiency of the printing works and to create a project with identified provisions or alternatively to create an advance account. Since it has not been fulfilled from 1998 to 2023, those conditions should be fulfilled immediately. 3.2(b)

1.6 Comments on Financial Statements

1.6.1 Accounting Deficiencies

(a) Receipts of Revenue

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>The department is registered with the Department of Inland Revenue to pay value added tax on a cash basis. But due to the changes between the tax rates at the time of issuing invoices to the customers and the existing tax rates at the time of receipt of money for the invoices, The amount of Rs.7, 735,242 which was the total value of irrecoverable was represented as fake income which was due as at 31 December 2023 but could not be recovered.</p>	<p>The Department of Inland Revenue, the Department of Fiscal Policy of the Treasury and the Government Printing Department have come to a common agreement through a discussion and have sent letters requesting a discussion from the Commissioner of Inland Revenue for this purpose. Regarding the changes in value added tax rates, I would like to inform that arrangements are being made to implement the instructions of the Commissioner (Taxation Policy</p>	<p>This issue should be solved promptly joining with the Department of Inland Revenue.</p>

and Legislation) of the Department of Inland Revenue.

(b) Recurrent Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>(i) The approved allocations for the expenditure codes 211-1-1-0-1301, 211-1-1-0-2003, 211-1-2-0-1301 and 211-1-2-0-2003 were repeated without a clear classification of which expenditures are considered as recurrent or capital expenditures, Expenses for vehicles were recorded in expense ledgers 211-1-1-0-1301, 211-1-1-0-2003, 211-1-2-0-1301 and 211-1-2-0-2003 by the department during the year under review.</p>	<p>During the review of expenditure, vehicle repairs of low value recorded in the Capital Expenditure Ledger were transferred as recurrent expenditure and major vehicle repairs of high value recorded in the Recurring Ledger were transferred to the Capital Ledger under Transfer notes by the end of the year.</p>	<p>Under the relevant legal provisions, a necessary control environment should be established to identify whether the expenditure is a recurring expenditure or a capital expenditure at the time of incurring it and properly account for it.</p>
<p>(ii) In order to pay the allowances on number of pieces to the officers of the department, without approval, Rs.298,375,331 was paid without proper approval from the expenditure code of 211-1-2-0-1205 various supplies of the department.</p>	<p>Due to the pre-printing of the local government election to be held in 2023 and then taking over the allocation given by the Election Commission due to its non-holding, the allocation of the expenditure code 211-01-02-1003 was a reason for not being sufficient. Also due to the reduction of 6 percent recurring expenses and the additional labour costs that had to be paid to employees for special printing activities such as e-village project of the Ministry of Home Affairs and special fertilizer vouchers of the Ministry of Agriculture. The approved allocations for those expenditure codes was not sufficient.</p>	<p>Expenditure should be managed within the limits of the expenditure codes. If the provision of that expenditure code is not sufficient, provision should be made under a proper approval from within the legal framework for that. Necessary approval for this amount should be obtained immediately.</p>

(c) Deposits

Audit Observation	Comment of the Accounting Officer	Recommendation
The commercial printing deposit balance was Rs.82,161,668 as at 31 December 2023 and, the department had failed to complete commercial printing jobs worth of Rs.9,595,684 related to the year 2022 even by 31 March 2024.	The commercial deposit account of the department is maintained for commercial printing activities and includes provisions set aside for printing expenses by the concerned institution before carrying out the printing works. Here, when the relevant work is completed, it will be reduced from the commercial deposit account and the provision for new printing works will be returned at that time, so I would like to inform you that this account is a non-zero balance.	Internal control systems should be designed and implemented in such a way that orders can be completed without delay.

2. Financial Review

2.1 Revenue Management

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) The arrears of revenue balance due on 31 December 2023 for the period from 2010 to 2019 was Rs.162,170,469. Out of that balance, more than one million rupees, the balance of Rs.81,348,365 due from 21 public and private institutions was not recovered during the year under review.	The arrears of revenue due for the period from 2010 to 2019 is Rs.161,578,044 as at 31 March 2024. I would also like to inform that the relevant institutions have been informed before 31 March 2024 and further work is being done regarding the recovery.	A prompt work plan should be established and implemented to recover outstanding balances.
(b) The outstanding income balance of Rs.81,019,843 due from 10 institutions for printing works for the year 2009 and earlier years was not recovered during the year under review.	Sri Lanka Telecom Plc for the services rendered by the Government Printing Department prior to 2009 The amount to be recovered from the institution is Rs.10,155,733 I would like to inform you that we are already working to get information about the work done in relation to the amount.	A prompt work plan should be established and implemented to recover old outstanding balances.

2.2 Management of Expenditure

Audit Observation	Comments of the Accounting Officer	Recommendation
<p>According to (02)(c)iii of Budget Circular No. 01/2023 issued by the Ministry of Finance, Economic Stabilization and National Policy on 27 January 2023, It was insisted that the provision for overtime and holiday wages and other allowances should also be reduced by at least 6 percent. But in addition to the allocations given by the department in the budget, Rs.95,000,000 which was approved under F.R 66, an amount of Rs.298,375,331 without proper approvals and Rs.92,353,696 paid in the two months of January and February 2024 related to the month of December without being included in the list of liabilities on 31 December 2023, a total of Rs.1,509,819,572 had been spent as overtime and other allowances. But a provision of Rs.992,000,000 had been approved in the budget as overtime and other allowances in the year 2023. Therefore, the department had spent 52.2 percent more than the approved allocation in total overtime and other allowance payments in violation of the provisions of Budget Circular No. 01/2023.</p>	<p>According to the nature of the work of this department, the bureaucrats engaged in each of the functions have to be paid overtime allowances after the duty hours and during weekends also for the essential and urgent duties of the government. Therefore, for the expenditure code 211-01-02-1002 a provision of Rs.40 million was transferred and paid with approval under F.R 66 and at the time 90 percent of the election printing work had been completed. The Election Commission had given us the allocation of Rs.300million was re appropriated for the expenditure code 211-01-02-1003. Under F.R 66, It is informed that the work related to the transfer of Rs.300 million provisions is currently in the final stage and discussions are also being held on how to maintain the institutions in such cases.</p> <p>Also, if the allowances made to the number of pieces for carrying out essential government printing work without delay by the employees of this department are not properly paid, I further inform that the payment of 338,369,363 rupees under the expenditure code 211-01-02-1205 was made with the awareness of the National Budget Department and the Secretary of Line Ministries to control the ongoing employee unrest.</p>	<p>It should be complied in term of relevant circular provisions and internal control systems should be established to prevent such situations from occurring in the future.</p>

3. Operating Review

3.1 Non- performance of Functions

Audit Observation	Comments of the Accounting Officer	Recommendation
An amount of Rs.2,504,000 for staff training courses on 27 and 28 December of the year under review through expenditure codes 211-1-1-0-2401 and 211-1-1-0-2401 approved for staff training in the year under review had been paid to the Sri Lanka Printing Institute. But it was observed that no training courses were conducted for any employees of the printing department for this payment during the financial year 2023 and this payment was just made with the aim of completing the provision by the end of the year.	According to the promotion constitution of the employees of the Government Printing Department, the courses conducted by this Sri Lanka Printing Institute, which is an affiliated institution of the Government Printing Department, must be completed. In the year 2023, 116 officers have participated in 10 courses conducted on the basis of course fee payment.	Provisions earmarked for specific functions should be utilized for those functions. Furthermore, internal control systems should be established as necessary to prevent such situations from occurring in the future.

3.2 Other Observations

Audit Observation	Comments of the Accounting Officer	Recommendation
(a) According to Cabinet Paper No. 97/5232/17/035 dated 16 December 1997, Commercial Printing Allowance will be paid to the staff officers of the Department from January 1998, There, commercial printing allowance will be paid to the value of one month's commercial printing order fixed at the base amount at the rate of Rs.40 million. This has been in operation since 1998; actions had not been taken to amend that Rs.40 million considering the factor such as inflation and public service salary increase from that year till now.	According to the approval of the Cabinet Memorandum No. 97/5232/17/035 dated 04 March 1998, For the commercial products of the department, it was approved to pay an incentive at the rate of 100 percent of the basic salary of the respective officer to the value of 40 million of those products. For that, that officer should have worked for a minimum of 18 days and an additional 22 hours. Later, the incentive was reduced to 65 percent of the basic salary of the respective officer for the value of commercial products of 40 million during the month and minimum 18 days required to report to the work and the number of additional	This 25-year-old value base used in the payment of commercial printing allowances should be revised promptly, considering the factors such as output (40 million), increasing prices, and increasing salaries of government employees.

working hours has been increased up to 30 hours. In order to avail this offer, one is bound to come for service at any time of 24 hours a day, 365 days a year. For the above allowance, all products not on commercial basis are removed as daily production and only the value of the products made on commercial basis is taken into consideration. For this, the minimum 18 days and additional 30 hours are not entitled to get holiday allowances or any other allowance.

Moreover, this allowance is earned based on the value of commercial print products and the amount earned is not monotonous in each month. This allowance is not available in case of non-commercial print production. The necessary work including revising this offer to suit the time has been completed.

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| (b) | From the year 1998 without fulfilling the three conditions of introducing a cost accounting system, improving the production efficiency of the printing works and creating a project with identified provisions or alternatively creating an advance account, which were stated in the Cabinet decision regarding paying the commercial printing allowance, Rs.17,429,244 was paid in the year under reviewed as commercial printing allowance. | No answers were given. | Actions should be taken to fulfill the conditions mentioned in the Cabinet decision immediately. |
| (c) | According to the Director General's letter No. B/8/3/706/969/21 dated 02 December 2008; the allowances paid for raising the quality of production were approved to be 65 percent of an employee's salary until the year 2018. However, it was revealed in an inspection carried out in two sections | Since the Government Printing Department is required to be on duty any time of 24 hours a day, any day of 365 days a year, allowances have been paid to the staff of the department for many years. Reports regarding these allowances paid to the staff have | An approved allowance system should be established and implemented promptly. |

of the department that different types of allowances were paid monthly to the employees of the Government Printing Department exceeding of 65 percent of their monthly salary, ranging from 102 percent to 353 percent.

been submitted to the Pay Commission from time to time, but instructions were given to prepare it in a simplified manner. In preparing these allowances further in a simple system, it was necessary to discuss with the professional parties and reach certain agreements so as not to create problematic situations regarding the current benefits, and to reach neutral agreements to fulfill the goals of both the institutions and officers. Accordingly, I would like to inform you that the final report related to the payment of allowances will be prepared and submitted to the Cabinet after further studies and discussions regarding the matters of the draft preliminary report and it is in the final stage.

- (d) According to the Director General's letter No. B/8/3/706/969/21 dated 02 December 2008, The director has approved number of pieces allowances in the department only for the year 2018 and after that the department has taken number of pieces allowances without obtaining the approval of the director. In the year under review, an amount of Rs.814,476,871 had been taken as number of pieces allowances without any approval.

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For the payment of these allowances, Cabinet memorandums were submitted and paid on approval from 1981 to year 1998, Again from the circular 2006/6, after that again, according to the salary revisions Approvals have been taken from the Director General from time to time and approval had been taken from the year 2008 to the year 2018 like that. It has been referred to the then line ministry to get approval for the payment of allowances in relation to the year 2019. The fact that the department was referring to more than 05 ministries during this period was also a reason for the delay in this work. Then with the participation of officials who prepare the review report with institutions such as the Ministry in charge of the subject, the Treasury, the National Pay Commission, the Ministry of Public Administration, etc. And I would kindly inform that

The institution has received allowances without the approval of the Director General From the year 2018 to the year 2023. The approval of the director general of the institution should be obtained for the relevant allowances. And in the future, institution should make sure not to pay allowances without the approval of the Director General.

the report has been submitted to the cabinet by the committee, whose members include the Director General of Institutions representing the Ministry of Public Administration and an officer representing the line ministry and the work is in the final stage.

- (e) In the calculation of the allowances for the number of pieces given to the officers of the department, which have no approval other than the head of the press, As compared to officers directly engaged in production work, It was observed that there is a disparity in the allowances received by other officers, including the work officer.
- Answers were not given.
- A fair approved allowance scheme should be established promptly.
- (f) The calculation of the allowances for the number of pieces of foreman and printing support officers from the officers of the department is based on the total number of pieces allowances of the officers directly contributing to the production and the production standards of these foreman and printing support officers have not been specifically identified. In this way, without identifying the production standards, foreman and 9 printing support officers of Binding A Division were paid an amount of Rs.5,345,002 in the first 07 months of the year under review.
- It has been submitted for the approval of the cabinet regarding the payment of allowances for the number of pieces and allowances for all the employees who are currently performing their duties in the department.
- The number of pieces allowances of the book binding division for foreman and printing assistants are paid as percentages of the numbers of pieces allowances of other employees in the department. Because the controller of a division is an officer who contributes to the administration of that division and he/she supervises the entire production process of the division. Therefore he/she cannot identify a specific production standard and he/she has to supervise the entire production process of the division. Therefore the officers directly contributing to the production as above are paid as a percentage of allowance on the number of standard pieces as he/she cannot
- A fair approved allowance scheme with scientific work standards should be established promptly.

identify a standard of production.

Printing assistants are also a category that supports the production process of the department and their production standard is not identifiable. Hence they are also paid an allowance in the same way as the controllers are paid.

- (g) It was observed that different guidelines are used in the divisions of the department to calculate allowances for the number of pieces and It was seen that it was prepared at the discretion of the Government Printer without any approval. As it is observed that there is a disparity in the percentages paid, a review has been carried out and it was completed. A common approved allowance scheme should be established as soon as possible.
- (h) It was observed that different guidelines are used in the divisions without the approval of the department for calculating number of pieces allowances and it was seen that allowances have been calculated without following the conditions in those guidelines. In the first 07 months of the reviewed year, as a condition in the calculation of the allowances of the Binding A division, "to get the allowance for the number of pieces, every employee must work for 18 days in the relevant month and an additional hour on those days", regardless of that condition, in the first 07 months of the year 2023, the number of piece allowance of Rs.10, 193,463 had been paid. A guideline for calculation of number of pieces allowances has been prepared and all controllers have been informed about it. Furthermore, arrangements have been made to inform the controllers and the employees of the division regarding the facts mentioned in the Cabinet Memorandum. A common approved allowance scheme should be established as soon as possible. Also, arrangements should be made to recover the allowances obtained in violation of the relevant conditions.
- (i) The officer holding the post of sub-foreman in the Binding A division of the department was away from Sri Lanka from 18 May 2023 to 04 July 2023 and during that period he had paid Rs.147,735 as number of piece allowance for the month of June 2023. This allowance was stated as an accumulated due amount belonged to that officer till April 2023. But while The officer holding the post of Sub-foreman, in book binding A division has gone abroad on paid leave from 18 May 2023 to 04 July 2023. Rs.170, 152 has been paid for the sub-foreman out of 9 percent of the amount of the payments to the respective number of pieces which is 75 percent for the month of May 2023, that is from 01 May to 17 Personal allowances should not be paid and the allowances related to the prescribed period should be calculated correctly and paid within the prescribed period.

other officials of the department had to pay due amounts in this way, the audit did not reveal the facts on which basis the due amount was paid to this officer first, from whom the approval was obtained and how the related calculations were made.

May. No payments have been made for the number of pieces for the month of June 2023 and the amount of Rs.147,735 mentioned here is the arrears accumulated up to the month of April in the previous months. I would like to inform that it is an amount that was left unpaid when restrictions on payments were imposed from time to time and this is not a matter that only this officer had to pay.

(j) In accordance with paragraph 06 of Public Administration Circular No. 19/89 dated 23 March 1989, a voucher must be prepared and certified when receiving overtime allowances, but each staff member does not prepare an overtime voucher, and overtime allowances had paid based on the number of overtime hours provided by time calculating division of the department.

Answers were not given.

It should be done in accordance with circular.

(k) 2.1 of Chapter VIII of the Establishment Code of the Democratic Socialist Republic of Sri Lanka, "Whether overtime work has been done properly and reasonably enough to receive overtime allowances" shall be personally ascertained and satisfied by the Head of the Department or any other responsible officer authorized by him. Although it is the duty of the department head to prepare a proper inspection and record keeping system to ensure that the correct amount of work is performed for this purpose and that overtime is not paid for idle time. The printing department paid overtime based on the overtime hours given by the time calculating division, and it was not investigated or reported whether the work of the relevant divisions was supervised by the chief or assistant printing officer or whether

The officers employed in the department will not be given overtime for piece-rate work in any case and when overtime is received, work will be completed fairly for the overtime. I would also like to inform that Similarly in case of day/night overtime employment, specific work will be given to those officers and a report related to the finished work will be provided on the next day after surely completing it.

The head of the institution should be acted strongly to act in accordance with the provisions of the Establishment Code of the Democratic Socialist Republic of Sri Lanka.

the tasks were performed during that time.

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| (l) | The revenue to be collected from public and private institutions was Rs.210,048,234 as at 31 December 2023 for the performance of printing works in the year 2023 without complying with the conditions of the Treasury Secretary's Budget Circular No. 02/2023 dated 02 February 2023. | Answers were not given. | It should be done in accordance with circulars. |
| (m) | In terms of paragraph 03 of the Budget Circular No. 02/2023 dated 02 February 2023 of the Secretary of the Treasury, "This circular should not create any obstacle in relation to public and private institutions obtaining services on credit basis in connection with essential public services that cannot be postponed". Although it is stated that due to non-receipt of allocation of rupees 260 million assigned to the Government Printing Department by the Election Commission for the election work, the full printing work scheduled for the election work was not done. | Out Of the Rs.300 million allocated to us by the Election Commission, Rs.260 million had been re appropriated. Work papers for all the orders handed over related to the 2023 local government elections have been issued and referred to the relevant departments and out of that a significant amount of work papers have been completed by 16 March 2023. I would like to kindly inform you that even though the Election Commission has already paid us only 40 million for the election, our department has not stopped printing for the election. | It should be done in accordance with circulars. |

3.3 Procurements

Audit Observation	Comments of the Accounting Officer	Recommendation
Before repairing the lift of the canteen in the department, the INVENTOR MOTHER BOARD purchased at a cost of Rs.98,150 was kept idle in the store of the department due to the fact that an expert's advice and proper investigation was not carried out and a proper procurement process was not followed.	Since this elevator is the elevator of the canteen, the management of the canteen informed to fix it very soon. But as the value of the estimate presented by the Electricity Board for the repair was very high, according to the instructions given by the Procurement Board, the Electricity Division of the Department was asked whether there is possible to check and fix this error. Accordingly, while checking this, the officials of the electrical	Internal control systems should be formalized promptly so that procurement activities can be well planned and carried out on time.

division have also observed that the aforementioned Control Board (Inverter Motherboard) spare part has been disabled. On the recommendation of the Electricity Board, the purchase of that part had already started and until it is received, the Electricity Division tried to repair this item and did it correctly and it is still functioning properly. There, an amount of Rs.98,150 was only used for the purchase of Inverter Motherboard and actions have been taken to maintain Inverter Motherboard part as a stock item to be used in case of need, without using it.

3.4 Assets Management

Audit Observation

Under Section 44 of Chapter 460 of the Land Acquisition Act No. 28 of 1964, on 31 January 2003, the Regional Secretary of Kataragama transferred the land measuring 0.105 hectares to the Printing Department on 31 January 2003 had been given to the non-government institution called the Government Printing Cooperative Savings and Loan Society for use.

Comments of the Accounting Officer

I would like to inform you that the construction of the holiday resort on the existing land in Kataragama area belonging to this department is in progress.

Recommendation

Lands owned by the government should not be given to outside parties for use without proper procedures.